

FORM M-R

Assessment date as of: January 1, 2015

Due date: March 2, 2015

Wisconsin Manufacturing Real Estate Return Instructions

2015

Reporting Requirements

- Use this M-R Form to report **only** real estate the Wisconsin Department of Revenue (DOR) classified as manufacturing for property tax purposes, whether owner- or tenant-occupied. Under state law ([sec. 70.995\(12\), Wis. Stats.](#)), you must file the M-R Form annually with DOR.
- You must complete Schedules A, B and Y-R
- **New Manufacturer** – If you are applying for manufacturing classification for property tax purposes for the first time, you must complete and submit the *Questionnaire for Potential Manufacturers (Form PA-780)* to the [Manufacturing & Utility Bureau District Office](#) in your area on or before March 2, 2015. For more details, visit [revenue.wi.gov](#) and search key word "Form PA-780."

Reminders

- **Due date** – you must file this M-R Form or extension on or before March 2, 2015. The appropriate [DOR Manufacturing & Utility Bureau District Office](#) **must receive** this form or your extension request on or before March 2, 2015. If you mail your return or extension request, it must be postmarked on or before March 2, 2015.
- **Updates** – sign up for the DOR Electronic Mailing List to receive an email newsletter on filing availability, deadlines and updates. Visit [revenue.wi.gov/html/lists.html](#) and check the "Manufacturers" box.

Extension Requests

State law grants one filing extension to April 1, 2015. You may file your extension request electronically, by email, first class mail or fax. DOR **must receive** your extension request on or before March 2, 2015. If you mail your extension request, it must be postmarked on or before March 2, 2015. DOR will deny an extension request postmarked after March 2, 2015.

To file an extension request, you must:

- Identify each manufacturing real estate account requesting a filing extension by either its 9-digit account number (ex: 000099999) or its full State ID# (ex: 76-13-251-R-000099999)
- If you are filing extension requests for multiple real estate parcels, you must submit a **separate request for each parcel**

Extension request methods:

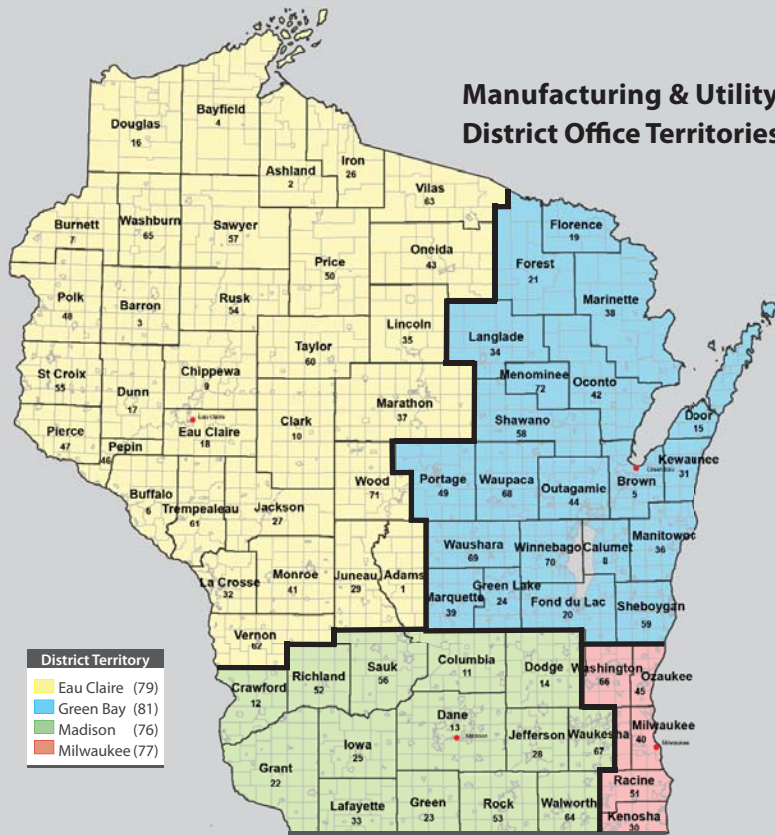
- **Online request** – file an online electronic extension request from our website. Visit [revenue.wi.gov](#) and search key word "Manufacturing Forms." Timely filed electronic extensions are immediately acknowledged on screen.
- **Email or fax** – your extension request to the [district office](#) in your area. To verify delivery, choose email delivery receipt confirmation (sender option) or fax transmission confirmation report.
- **First class mail**
 - If you do not file electronically, you must send your extension request in writing to the [district office](#) in your area, with the heading "Attn: Extensions"
 - For proof you mailed your request, we recommend you get a USPS certificate of mailing

If you sold this real estate **before or after January 1, 2015:**

- **E-filing** – select "Record Sale" on the account history page and answer all the questions
- **Paper filing** – answer all the [Sale Questions on page 3](#)

Comments / suggestions – we welcome comments and suggestions. Submit them with your return.

Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson Street, Ste. 7
Eau Claire, WI 54701-2650
mfgtel79@revenue.wi.gov
Ph: 715-836-4925 Fax: 715-836-6690

Green Bay District Office (81)

200 N. Jefferson Street, Ste. 126
Green Bay, WI 54301-5100
mfgtel81@revenue.wi.gov
Ph: 920-448-5191 Fax: 920-448-5210

Madison District Office (76)

Mailing Address

PO Box 8909 MS 6-301
Madison, WI 53708-8909

Street Address

2135 Rimrock Rd MS 6-301
Madison, WI 53713-1443
mfgtel76@revenue.wi.gov
Ph: 608-267-8992 Fax: 608-267-1355

Milwaukee District Office (77)

State Office Building
819 N. 6th Street, Rm. 530
Milwaukee, WI 53203-1610
mfgtel77@revenue.wi.gov
Ph: 414-227-4456 Fax: 414-227-4095

Wisconsin Counties - Alphabetical List

County		District Office		County	District Office	County		District Office
Code	Name		Code	Name		Code	Name	
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	42	Menominee	81	63	Vilas	79
17	Dunn	79	40	Milwaukee	77	64	Walworth	76
18	Eau Claire	79	41	Monroe	79	65	Washburn	79
19	Florence	81	42	Oconto	81	66	Washington	77
20	Fond du Lac	81	43	Oneida	79	67	Waukesha	76/77
21	Forest	81	44	Outagamie	81	68	Waupaca	81
22	Grant	76	45	Ozaukee	77	69	Waushara	81
23	Green	76	46	Pepin	79	70	Winnebago	81
24	Green Lake	81	47	Pierce	79	71	Wood	79

Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

Contact Information**Seller**

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number ()		

Buyer

Name		
Mailing address		
City	State	Zip
Contact Name		
Email address		
Phone number ()		

Sale Date _____

Sale Price \$ _____

Preparer

Name		
Mailing address		
City	State	Zip
Email address	Phone number ()	

Real Estate

Describe property that sold or enter Real Estate Transfer Return Number: _____

Was there any seller financing? ☐ Yes ☐ NoWas there any personal property included? ... ☐ Yes ☐ No If Yes, enter value: \$ _____

• Describe: _____

Listed/Offered for Sale (but has not yet closed):

Date listed _____ Realtor _____

Asking price \$ _____ Phone () _____

If you are paper filing, return this page to the district office in your area. See page 2 for office locations.

General Filing Information

- You must include the State ID# (ex: 76-13-251-R-000136257) or DOR Account Number (ex: 000099999) on this form
- Assessment date** – DOR considers the information you provide on this return when establishing the full value of your real estate as of the close of **January 1, 2015**
- Property location** – if you are reporting real property located in more than one Manufacturing & Utility Bureau District Office, **you must mail each return to the appropriate district office**

Filing your return**E-filing**

- If you sold this real estate **before or after** January 1, 2015, select "Record Sale" on the account history page and answer all the questions
- Complete the return with any changes that happened **since** January 1, 2014
- In the signature section on Schedule B, make sure the information you enter is accurate (name, firm/title, email, phone, fax). Before you select "Submit," you must read the bold statement and select "Yes" showing you agree.
- Attachments – when you e-file your M-Form you must attach required documents, forms and additional information DOR requires to process your return ([see attachment instructions](#))

Paper filing

- If you sold this real estate **before or after** January 1, 2015, answer all the Sales Questions on page 3
- Complete the return with any changes that took place **since** January 1, 2014
- Since DOR requires an original signature, we do not accept a faxed copy or other rendering of this prescribed form, including versions from prior years
- Mail your completed original return to the [Manufacturing & Utility Bureau District Office](#) responsible for the location of your manufacturing property. To determine the correct district office, match the county where the property is located to the two digit District Office Code.
- Additional documents** – when filing your M-Form you must include required documents, forms and additional information DOR requires to process your return. Submit your documents by fax, mail and/or email. Contact the [Manufacturing & Utility Bureau District Office](#) in your area.
- For proof you mailed your filing, we recommend you get a USPS certificate of mailing

DOR considers this return property and timely filed if:

- You used the official M-R Form to file your real estate information
 - M-R Form is received and/or postmarked by March 2, 2015
 - You completed Schedule A, Y-R, B and all other appropriate schedules
 - You included attachments/additional documents, supporting the completed schedules, with the filing or sent them to the correct [district office](#)
- Filing penalty** – State law ([sec. 70.995\(12\)\(c\), Wis. Stats.](#)), requires DOR to charge a filing penalty if this return is not filed, filed late or not filed completely.

Annual Assessment Calendar for 2015

January 1	Assessment date. The assessment is based on the value of your property as of this date.
February	DOR posts manufacturing "notification" roll on the DOR website
March 2	Last day to request an extension
March 2	M-R Form due if you did not request a filing extension
April 1	M-R Form due if you timely requested a filing extension
April, May, June	DOR mails assessment notices. Contact us if you have not received the notice by the end of June. DOR mails penalty bills (if applicable) at the same time as the assessment notices. Penalty payments are due to DOR within 30 days. DOR posts the "full-value" manufacturing roll on the DOR website.
60 days following assessment notice	Appeal period. You and the municipality each have the right to appeal the assessment and/or penalties. You must file your appeal no later than 60 days after the date of the notice. Your appeal is considered timely if the State Board of Assessors receives it with the filing fee by the 60th day; or you send your appeal form by USPS certified mail with the filing fee, and it is postmarked before midnight of the 60th day.
Oct. & Nov.	DOR equates the fair market assessment to the same level of assessment as all other property in the municipality. Then DOR posts the "equated" assessment roll to the DOR website so the municipal clerk can prepare the tax bills.
Dec., Jan.	Manufacturer pays the tax bill to the local municipal treasurer

Completing the M-R Form – General

- Complete all appropriate schedules. Review the instructions for each schedule.
- Do not combine information from other parcels on this form
- Round all reported amounts to the nearest dollar
- Leave all shaded areas blank
- Return only completed schedules. Do not include unused schedules.
- Paper filers – Make additional copies of schedules as needed. Staple the return in the upper left corner.

Schedule A – Wisconsin Manufacturing Real Estate Return**How to Report:****Name/address**

- Complete the Address Area with the manufacturer's legal name and mailing address. **Note:** If you use a PO Box, make sure to use the correct zip code.
- If the name or address changed from the prior year, check the name/address change box
- Enter State ID# (ex: 79-03-276-R-000099999) and local parcel number (from your assessment notice or tax bill)
- Enter your Federal Employer Identification Number (FEIN). **Note:** This number will not appear on your printed return.

Questions 1-5

- Answer questions 1-5 to help us identify changes or activity that may require our attention
- Attach a note explaining any changes in land size or cost, or to provide any information or documentation to assist in updating our records

Schedule B – Summary of All Real Estate Changes

Report: If there are changes, complete this schedule with the costs and values from completed Schedule R-1 through R-4

Preparer/Manufacturer/Owner Information

- You must complete preparer **and** owner contact information
- Print the name of the owner or person authorized to sign for the business entity
- **Both preparer and owner** must sign the completed return
- Make a copy for your records

Submitting Your Return Electronically

- **Penalty Statement** – to submit your return, you must read the statement and check "Yes"
- **Submit Return** – after you reviewed your return for accuracy and agreed with the statement by checking "Yes," select "Submit Return"
 - If your return has no errors – you'll receive a confirmation message that DOR received your return
 - If your return has errors – messages will appear in the "Error Messages" box. "Click an error message to go to the page with the error". You must correct all errors to submit your return.

Note:

- Paper-filers – must have an **original** signature
- DOR does not accept unsigned paper forms
- Faxes or copies of the signature are not accepted

Schedule Y-R – Summary of Accounting Records**Part 1 – Total Real Estate Original Costs From Your Accounting Records****Report:**

- All manufacturing real estate costs associated with this parcel
- Building and building components that are exempt under state law ([sec. 70.11\(27\), Wis. Stats.](#)), as manufacturing machinery and equipment. Report on Line 7 – “Other.”

Include: All information as it appears in your accounting records, including construction in progress.

Property Type or Account:

- **Building components** (Line 4)
 - Normally assessed as real estate (ex: heating, lighting, plumbing, remodeling, office finish, land improvements) that you capitalized as personal property because of investment tax credit or other consideration
 - If you capitalized the building components as personal property because of investment tax credit or other considerations, report them as leasehold improvements on the M-P Form, Schedule LI
- **Construction in progress** (Line 5)
 - Assessment based on completion (partial or full) as of January 1
 - Real estate only
- **Waste Treatment** (Line 6)
 - If a change occurred, complete Schedule R-6
 - Real estate only

Part 2 – Classify Items as Real Estate or Personal Property

- To help prevent double assessments, identify how you reported each listed item (as real estate or personal property)
- Check the appropriate box

Schedule R-1 – New Construction and Construction in Progress**Report:**

- All new construction including construction not complete, as of January 1, 2015
- Each separate new building or addition, to clarify the type of new construction and reduce the possibility of an erroneous assessment

R-1, Part 1 – New Construction and Construction in Progress**Include:**

- Construction started and/or completed in 2014
- Indicate on the building sketch, the relationship of this structure to existing buildings
- Be sure to include partial construction not reported in last year's report
- **Note:** If blueprints or drawings are available for the new construction, you may submit them instead of completing the sketch
- Submit supplemental pages, drawings or photographs to help describe the new construction ([see attachment instructions](#))

Exclude: Remodeling to existing buildings. Report remodeling on Schedule R-2.

R-1, Part 2 – New Construction and Construction in Progress Costs

- Complete Schedule R-1, Part 2. Send us supplemental contract, or billing information ([see attachment instructions](#))

Include: Your expected (or actual, if complete) construction costs

Exclude: Remodeling, demolition and land improvement, and waste treatment costs. Report on Schedule R-2, R-3, R-4 and R-6.

Report Cost for:

1. **Site preparation** – cost you incurred in preparing site for use (ex: clearing, excavating, and grading)
2. **Foundation, basement, and superstructure** – (ex: concrete/masonry work relative to the basement or slab, structural floors, framing, walls, insulation, roof)
3. **Electrical/lighting/power** – cost of the lighting, power and electrical systems
4. **Plumbing** – cost of the plumbing system
5. **Sprinkler system** – cost of sprinkler fire protection system. Report the cost of a chemical fire protection system on Line 9.
6. **HVAC** – cost of the heating, ventilating and air conditioning systems
7. **Finish** – cost of interior partitions, and finish to floors, walls and ceilings
8. **Startup costs** – overhead costs not directly associated with any specific building component (ex: architect fees, permits, interest (if capitalized), legal fees)
9. **Other** – cost of other building items (ex: elevators, ramps, dock levelers and dock seals mezzanines, exterior facings). If you enter a value, you must also enter a description.
10. **Total cost (exempt machinery/equipment)** – enter the total cost of items you feel qualify as exempt machinery and equipment (ex: special machine foundations, production power wiring or process piping)
11. **Total cost of construction** – add Lines 1-9, then subtract Line 10 to get the total cost of construction upon completion or the estimated total cost of construction (if not complete as of January 1)
12. **Percent complete** – enter the percentage of construction that is complete as of January 1, based on costs incurred (not based on costs paid)
13. **Total building cost** – multiply Line 11 by Line 12
14. **Important** – deduct costs reported in previous years
15. **Net amount** – enter the net amount to be reported this year. This total should also be entered on Sch. B, Line 1, in the “Cost” column.
16. **Your estimate** – what is your opinion of the market value of the new construction? Enter here and on Sch. B, Line 1, in the “Value” column. Use the box to explain your opinion of value.

Schedule R-2 – Remodeling Including Construction in Progress

Report: All changes to existing structures on the parcel

Include:

- Remodeling started, partially completed or completed in 2014
- Remodeling expensed rather than capitalized. **Note:** Include any expensed cost in the “Description of Changes” column if cost was **not** capitalized.

For each entry, provide:

- **Description of Changes:**
 - Detailed description of the remodeling project and the building where the remodeling took place
 - Effect on square footage to the office, plant and warehouse (when applicable)
- **Cost** – enter the actual cost of the remodeling project
- **Estimated Effective Increase in Value** – enter your opinion of the value increase due to the remodeling project
- **Total Cost** – sum of the Cost column. Also enter on Sch. B, Line 2, “Cost” column.
- **Total Effective Value Change** – sum of the Estimated Increase in Value column. Also enter on Sch. B, Line 2, “Value” column.

Example:

Description of Changes: In the office area, we replaced the carpeting and painted the walls and ceiling. We added a lunch room behind the current office. The new lunch room has vinyl tile floor, painted concrete block walls and acoustical ceiling. The new lunch room takes up 800 square feet that previously was production area.

Cost: 70,000

Estimated Effective Increase in Value: 50,000

Schedule R-3 – Demolitions Including Demolition in Progress

Report: All building or land improvements removed from the parcel by you or an act of nature

Include: Any demolitions you expensed rather than capitalized

For each entry provide:

- **Description** – describe the demolition or razing of buildings/land improvements. If applicable, include the building name or building number (ex: “old storage warehouse” or “building 7”)
- **Sq. Ft. Affected** – enter building square footage that was demolished or razed
- **Year Built** – if known, enter original year built of the building/land improvements that were demolished or razed
- **Original cost** – enter original cost of building/land improvements
- **Cost to raze** – enter cost to demolish or raze the buildings or improvements
- **Total cost to raze** – sum of the costs to raze. Also enter on Sch. B, Line 3, “Cost” column.
- **Total effective value change** – in the last column, enter your opinion of the change in value due to the demolition. Also enter this amount on Sch. B, Line 3, Value column.
- If available, provide a sketch with the building removed ([see attachment instructions](#))

Schedule R-4 – Land Improvements Including Construction in Progress

Report: Land improvement additions and costs. If you have “Landscaping” or “Other” improvements, provide a detailed description.

- **Cost** – enter the actual cost of the land improvements
- **Total Cost** – sum of the Cost column. Also enter on Sch. B, Line 4, “Cost” column.
- **Total Effective Value Change** – enter your opinion of the value change due to land improvements. Also enter on Sch. B, Line 4, “Value” column.

Schedule R-5 – Real Estate Lease

Report: Complete this schedule if the property is leased. Identify market rentals. **Note:** Real estate leases between related parties are usually not market rentals.

Related rental examples: Intercompany leases, corporate or business leases between corporate officers, stockholders or owners of the enterprise.

Schedule R-6 – Waste Treatment

Report:

- Complete this schedule if any part of the land, building(s) or land improvements are used for waste treatment
- All new exemptions or changes to previously exempt property that is retired, replaced, disposed of, moved, sold, or no longer used

How to Report:

- Answer questions 1 and 2. If you select “Yes” for either question, you must enter a description in the provided box.
- Attach any documentation that describes/outlines changes or projects ([see attachment instructions](#))
- **Note:**
 - Under state law ([sec. 70.11\(21\)\(am\), Wis. Stats.](#)), there is an exemption for property, purchased or constructed as a waste treatment facility
 - You must report costs associated with items qualifying for the waste treatment exemption on Schedule Y-R, Part 1, Line 6